MAY 13, 1848.

Report of the Minister of Finance. SFORE THE KING TO THE HAWAIIAN LEGISLATURE April 28th, 1848.

and Representatives in Legislative Council assem-

Ammand of His Majesty the King, it becomes my agreeable b lay before you a Report of the Department of Finance for

er ending 31st March, 1848. Receipts of the Treasury have been, \$155,158.13 143,594.14

sich gives a balance in favor of the Treasury of \$11,563.99 about for your information full details of the sources of Revand the items of Expenditure, Exhibit A. The principal es of increase of Revenue during the past year, have been Tax, which have been applied to the purposes of Education.

such for several years past this Tax has been assigned to the
set of Schools and although there is no evidence that it has more faithfully applied during the past than in preceding years, ad perceive the sum now reported to be \$19,285.49 more than reported last year. I ascribe this to the improvement which been made in organizing the Bureau of Internal Taxes, and but he lamented death of the Minister of Public Instruction, the Reof the School Department would have been highly satisfactory. dedule E exhibits the increase and decrease of the Revenue as compared with the former year, by which you will be inence of the past two years.

Adale (), exhibits the details of Expenditure out of the Royal net ron all the explanation in my power. The Trial Balance, pated.

ed U. I also lay upon the table.

estained by incurring a debt, which, at the present high rate vated farms and pleasant dwellings. in the Islands, ought not to be contracted. Probably a be prepared at a future day to act as the best interests of the edge they could not have anticipated. ery require. I shall always feel a delicacy in recommending outracting of debt, having received my appointment from His ety, in 1812, mainly to carry out your wishes for the re-organ-in of the Finances, with a view to the payment of all the debts

orh actional good faith, and in the satisfaction of owing no man sale expected, without much reflection, to sanction a proposal a or a new debt for so large an amount. But, should it be field repayment, but that the borrowed money would be used m rate of public improvement would, in time, bring into cultithe soil and develope the resources of the Islands. But progress is necessarily slow, and, finding ourselves enin the race of improvement with other regions in our vicinity,

ase every prudent means of maintaining our advantages of climate, &c., that they be not taken from us by the supehill of more active and prosperous neighbors. Book debts due by the Treasury were on the

\$21,891.53 14,061.05 sing a total of Liabilities, Book debts due to the Treasury are, \$35,952.58 \$13,312,58 46,929,71 3,979,91

showing a balance in favor of the Treasuary of \$28,299.62 lying before you the estimate of the probable revenue for the ital of receipts and expenditures by about \$20,000. acrease of the Revenue for the last three years has been

the year ending 31st March, 1846. - "- \$11,901.53 the year ending 31st March, 1817, - - 51,907.93 the year ending 31st March, 1818, - 27,303.12 Expenditures for those years have increased as follows: Estimate marked II. will give you all the details required in

trand the probable means of meeting those wants.

a full acquaintance with the wants of the Treasury the cur-

Het March, 1849, as follows:

and Produce to be received and disbursed at & Etchequer, about . -\$120,000 ads of the labor tax to be received and exraded for the support of Schools, amount to reported, say, -40,000

certed and paid out by various officers, nd reported, about, scrived and paid out by various officers, but

\$200,000 the Island, as far as it can be made up from the reports of the change. In my opinion a trial should be made for raising a of the change. In my opinion a trial should be made for raising a of the change. In my opinion a trial should be made for raising a of the change. In my opinion a trial should be made for raising a of the change. In my opinion a trial should be made for raising a revenue for school purposes, different from that which now exists, submit, marked K. a schedule of all the taxable bases has been made in the organization of this Depart- and a better system of accountability established.

and lambfulness. Instances of peculation have been and when the facts have been brought to their and when the facts have been brought to their been promptly corrected by the Governors.

Officers justly complain that some of the sub-agents while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in many cases, on the feeble and the more while the burden falls, in feet while the burden falls, in fe

HONOLULU, SATURDAY, be for you to devise a remedy if possible short of re-imposing the of the Islands, I regret to say, have not been successful, and it will the duties on malt liquors and wines, and the replies of the several taxes from which the School Acceptable short of re-imposing the of the Islands, I regret to say, have not been successful, and it will the duties on malt liquors and wines, and the replies of the several taxes from which the School Agents have been exempted.

a comparison of Exhibit K. with E. Which deficiency is to be decrease of the population. found mainly in the Land Tax, &c.

The Imports of Foreign Goods for the year ending 31st March, were, -

There have been entered duty free by

whalers, goods to the amount of \$9,528.91 By Diplomatic Agents and Missiona-

Making a total of -

The Exports of Foreign Goods claiming a drawback up to the same period bave been, - - \$41,843.62 The amount of other Exports cannot be given pre-

cisely, but exclusive of foreign exchange have been estimated at, - - - - 451,265.61

The net consumption of foreign goods, according to the best estimate that can be made is, 569,154.48 Schedule L. will exhibit to you the details as drawn up from the Report of the Collector General of Customs.

The Custom House, which I had the honor to recommend last year, is now in progress, having been commenced on a very eligible interest in the education of their chilren, and cheerfully co-opble site near the water-where the access to ships is both conven- erate with the teachers and superintendents in securing their atient and easy. As the Building will soon be completed, and in tendance at school, as well as providing books and stationery for and into the Royal Exchequer for the year ending March 31, readiness for the storage of goods, it will be for you to consider the them. propriety of establishing some rules in regard to the storage therein under each distinct head, what sources of Revenue are beof all foreign goods entered at the Port of Honolulu, for re-exportion is the want of suitable books and stationery. Not that such tation, in order to guide the Collector General in the discharge of articles are out of their reach; for they are to be had at very reahis official duties.

Notwithstanding some failures, and notwithstanding the false erty and in part to the indifference of the parents. for from the 1st April, 1816, to 31st March, 1818, and is alarms which have been raised, there has been on the whole an inso important are the facts to the well being of crease of commercial prosperity throughout the Islands the past general thing they are wretched, cheerless grass huts; mostly withtrees, I cannot but express the hope, your honorable body will year. There is a large supply of foreign merchandise and prices out seats, desks, floors or apparatus; many of the school houses have fallen, but not to the degree which was to have been antici-

these exhibits you will perceive that the Receipts at the mind appears to be turning more to the cultivation of the soil, and ed in the support of teachers and superintendents, but little has been secure continue to be quite sufficient for the actual wants of less to pasturage than in former years, and there is little question left for the repair of the old school houses, or the erection of new that if these Islands ever become populous and wealthy, it must be ones. It will be seen by the foregoing table that only \$2535 have of expenditure; but the time cannot be far distant, when the by agriculture. A nation of herdsmen can scarcely be otherwise peen expended on school houses during the year 1817. than poor, for little cultivation of the soil could exist in a country for public uses. One hundred thousand dollars might adshows not to be of great value as an export. To combine the in- ed, in the rainy season, from the same cause; and a few are kept of bringing to market the produce of the land. One hun- terests of the farmer and the grazier the lands would require to in private houses, or under the shade of trees. Much expense will be thousand dollars in the improvement of Harbors, erecting be well fenced, which in these Islands, is, under the most favora- necessary to erect new school houses and put old ones in such a the scarcity of timber. condition as the interests of education require, and it is believed interest to cultivators of the soil, and a larger sum employed But I trust these difficulties will in time be surmounted; that the the present appropriation is inadequate to the object. establishment of a National Bank with the prospect that those causes of depopulation which have been at work upon the two last salaures might, in a single generation, increase the National generations of Hawaiians may be removed: that the lands may, at cently by private subscription, and a few others by the public mue to half a million of dollars per annum-from the increase no distant period, lie no longer unoccupied, or devoted solely to the labor and an enterprise and individual wealth. The funds are only sustenance of cattle and horses, but dotted with enclosed and culti-

Could such a happy result be arrived at during the present genment be effected in Europe at 4 or 5 per cent, per annum, eration, those who labor to accomplish it, would ask no greater amount of skill and fidelity even beyond what might have been exhere is no doubt but the interest could be promptly paid, as earthly reward than to be permitted to witness such prosperity, and pected of them; for which they deserve the approbation of the Govthe principal when due. These suggestions are not intend- could the shades of Kamehameha I. of Kaahumanu, and other chiefs ernment and the people. They have done much to stimulate the ommend a loan at present, but to direct your minds to- of other days, revisit the scenes of their earthly sojourn, they would teachers, parents and children in their various duties, and have exthis important subject, that you may ponder it at your leisure rejoice with you all, over a change, which, with their limited knowl- erted a happy general influence. Others have proved both unskil-

God preserve the King.

G. P. JUDD.

Report of the Minister of the Interior,

have witnessed and duly appreciated the great advantages READ BEFORE THE KING TO THE HAWAHAN LEGISLATURE April 28th, 1848.

To the Nobles and House of Representatives of the Hawaiian Islands in Legislative Council assembled:

By command of the King I lay before you a brief report for the Department of "Public Instruction," the duties of which by an act country, then you might be disposed to order it. No doubt the

The event which threw upon me this charge is one of melancholy interest. The late worthy other of this Department, was, by a sudden and unexpected stroke of Providence, laid aside from its duties in July last, and finally removed from all earthly cares and responsibilities on the 7th of November. Wm. Richards was a good man, a man of spotless integrity, of open disinterestedness, and a tried friend of our nation, to whose interests he had been devoted for 21 years, nine of which were spent in the service of His Majesty. To him our nation owes much, and I can truly say, no man was more extensively and sincerely beloved by our people than he.

As a small testimony of His Majesty's regard for his faithful ser vant, a competent provision has been made for the support of his afflicted widow; whose moral virtues and example, as well as her in that school 13 pupils. It is still under the instruction and care of its former faithful teachers, and is in a prosperous condition. long and arduous labors by the side of her husband, entitle her to

our warmest sympathy and sincere regard. Owing to the death of that Minister, the Department of "Public Instruction" has been greatly embarrassed and its various affairs have been but partially attended to. Efforts have been made to Near, I shall indicate to you no new sources of income, exbe derived from the Labour Tax, which if carefully applied to is hoped, however, that this difficulty will be remedied in a short is hoped, however, that this difficulty will be remedied in a short is hoped, however, that this difficulty will be remedied in a short is hoped, however, that this difficulty will be remedied in a short is hoped, however, that this difficulty will be remedied in a short is hoped, however, that this difficulty will be remedied in a short is hoped, however, that this difficulty will be remedied in a short is hoped, however, that this difficulty will be remedied in a short is hoped, however, that this difficulty will be remedied in a short is hoped. person to which you have assigned it, and properly reported, time. At the request of His Majesty's Government, the Rev R. amount to \$10,000 this year, and will increase the Armstrong has rendered important assistance to me in the discharge of the duties of this department since the 6th of December last and most of the reforms noticed hereafter have been owing to his exertions.

Much pains has been taken to procure full and accurate reports from all the School Districts for the year 1847; to this end a circular was addressed to all the superintendents, in December, requiring them to report promptly and definitely according to law; yet much delay and great difficulty have been experienced in obtaining these reports. It is believed, however, that the following table will exhibit a tolerably correct account of the state of the Schools. (See Table on the next page.)

It should be remembered that the amount of School debt reported at the opening of the Legislature of last year, was \$8,907. This has been a most serious obstacle to the prosperity of the Schools; operating to the discouragement of teachers, perplexing the Superspended on distant parts of the Islands, where it is receivmembers and producing dissatisfaction debt which still rests upon the members and producing dissatisfaction debt which still rests upon the members and producing dissatisfaction debt which still rests upon the members and producing dissatisfaction debt which still rests upon the members and producing dissatisfaction debt which still rests upon the members and producing dissatisfaction debt which still rests upon the members and producing dissatisfaction debt which still rests upon the members and producing dissatisfaction debt which still rests upon the members and producing dissatisfaction debt which still rests upon the members and producing dissatisfaction debt which still rests upon the members and producing dissatisfaction debt which still rests upon the members are destructed as a second debt which still rests upon the members are destructed debt which still rests upon the schools. During the year how and state, that since the commence-about \$3000, and I am happy to state, that since the commence-about \$3000, and I am happy to state, that since the commencement of the present year, the debt has been entirely paid off, in some of the districts and in others greatly diminished. This has been effected partly by suspending the schools in those districts for a season, and partly by a more careful attention to the collection and disbursement of the school funds.

Where the public labor has been properly managed, and the avails of it carefully husbanded, the proceeds have been sufficient to sustain the schools. But the difficulty has been to have the work properly superintended and the avails of it carefully appropriated. The labor tax is very unpopular, although the avails of it have been exclusively devoted to purposes of education; most of the people would prefer to pay a round sum, of a reasonable amount, either in money or produce, and it will be for you to consider the expdiency

Much complaint exists in some districts, because those who have

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three and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere and four children are entirely exempted by law from the burthere are entirely exempted.

ceeds that of any former year by about \$100. The number of be relied upon as authentic. youth in all the schools on the Islands may be safely estimated at 20,000; and it is believed that in no year since the introduction of Christianity has the cause of national education advanced more steadily and surely, not to say rapidly, than during the past year. It is a cause which takes deeper and stronger hold of the national

mind, and if vigorously sustained cannot but procure the most last-

ing and important benefits. But there are obstacles of the most serious nature yet to be overcome before common schools can prosper to the degree that it is desirable they should. Some of them may be here mentioned.

1st. The indifference, ignorance and negligence of parents. There is a great want of family government and parental control over the children; in multitudes of cases none at all; the attendance of the children at school is consequently irregular and their progress slow. This discourages and embarrasses the teacher and greatly hinders his success in his work.

It is true, however, that many parents do manifest a commenda-

2nd. Another hindrance to the progress of common school educasonable prices; but they are not bought, in part owing to the pov-

3d. A third obstacle is the want of good school houses. As a and in the rainy season are both uncomfortable and unhealthy .-Agriculture has quietly and steadily progressed. The public The appropriation for schools having been almost entirely exhaust-

There have been a few good, substantial school houses built re-

4th. A fourth serious obstacle to the success of the common schools, is the want of intelligent and faithful superintendents for ful and unfaithful; exhibiting a bad example before the people, negligent of their duties, and in some instances producing, by their indiscretion, difficulties between the religious sects. The collectors have also in some instances been lax and unfaithful in the discharge of their duties; hence the amount received for school purposes has been much smaller than it should have been. Neither has there always been a good understanding between the superintendents of schools and the collectors; a mutual jealousy too often exists between them which weakens the hands of both and operates to the injury of the schools.

5th. A fifth obstacle is the want of suitable teachers. While many of the teachers are sufficiently intelligent, worthy and upright in their lives, they fail in governing their schools; and hence they are too often scenes of noise and disorder. Other

teachers are deficient not merely in this particular, but in knowledge, industry and general faithfulness. In some of the districts it has been impossible to procure a suitable number of even tolerably qualified teachers. All this clearly indicates the duty of the Government to cherish and sustain by evey lawful means in their power, every institution in the land from which well qualified teachers may be expected to issue.

In some of the schools laudable attempts have been made to connect some sort of manual labor with school instruction. This we look upon as very important and should be encouraged by every

The Royal School being sustained entirely by Government, its expenses for the last year have been \$3,411.04. There are now

The seminaries mentioned in former reports as assisted by the Government in the way of land, are still in successful operation.-These are the Protestant Seminary at Lahainaluna, the Protestant Female Seminary at Wailuku, and the Catholic Seminary at

The Boarding School for Boys at Hilo has a high reputation; and also a select school for boys at Hanalei, Kauai. There are also a few important select schools at several of the

Missionary stations, taught by the Missionaries.

Of schools for white children exclusively there are but two on the Islands; one of them at Punahou in the vicinity of Honolulu, in which there are 33 pupils; and the other in Honolulu, containing 16 pupils. Instruction is given in the English language, and in the former the dead languages and some of the higher branches are

Besides these there are three other schools in Honolulu, and one in Lahaina, in which the English language is exclusively taught to white, half caste, and native children. All these schools are supported by private funds and have a good reputation.

In all not far short of 200 children are now being taught in the English language, in the schools just mentioned. The number of ordained Clergymen on the different Islands are

Protestants, - - - 26 Catholic Priests, - - 15 Protestant Male Assistant Catholic lay Missionaries, 10 Missionaries, - - 12 Assistant Female Missionaries, - - - 39

As Missionary labor is of great importance to the Islands, it is desirable that the lands held by the several Missionaries should be secured to them by fixed tenures. I would therefore recommend that all such lands be declared by law to be national, inalienable property, perpetually secured for the purpose for which they were given to the several members of the Protestant and Catholic Missions now on the Islands. The number of children of Protestant Missionaries on the Isl-

ands are as follows: Over 10 years, Total, - 129

The future prospects of these children deserve your serious con-

Great pains have been taken to have the laws relating to tolera-

be for you to consider what better plan can be devised to accom- missionaries to questions proposed by the Minister of Foreign Re-The assessment reported by the Tax Officers exceeds the actual plish this desirable end. The reports of births and deaths are too lations, will be appended to the pamphlet. These replies will be receipts at the Exchequer the sum of \$4,963.14 as will appear upon imperfect to form the basis of any calculation as to the increase or found to contain much valuable information respecting the condition and wants of the nation, and coming from a class of men who The average number of scholars reported for the year 1847, ex- have for years labored to improve the condition of the people it can

Hawaiian Chronological Table.

Kalaniopuu reigned on Hawaii Capt. Cook arrived at Waimea, Kauai, in January, and at East Maui in November.

Hoapili, Gov. Maui born. War between Kalaniopuu and Kahekili King of Maui, in November.

Capt. Cook arrived at Kealakekua, Hawaii, Jan. 17th. Cook killed at Kaawaloa Feb. 14th.

Kalaniopuu died in April. Battle at Mokuohai, Hawaii, between Kamehameha I. 1782.

and Kiwalao, in July. Death of Kanekoa, in December.

Great eruption of the Volcano of Kilauea, in March. Two stones, supposed to be meteoric, found at Nunanu. Great eruption of the Volcano of Kilauea. Marriage of Kamehameha I. with Kaahue

Kaiana sailed for a foreign country, in August. Fight between the natives and the crews of two foreign vessels, at Honuaula, in February, and John Young with

Isaac Davis remained on shore. Battle at Iao, Maui, where the stream was blocked up with the bodies of the slain.

Kamehameha I. lived at Kaunakakai, Molokai. Keawemauhili killed by Keoua.

1791. Battle at Kauai. 1791. Death of Keoua at Kawaihae.

First arrival of Vancouver, 3d March. Vancouver arrived at Lahaina, 12th March.

Last visit of Vancouver, 12th January. Death of Kahekili, King of Maui. 1796. Battle of Nuuanu, where Kalanikupule King of Oahu was

Commenced marking war canoes of a new kind, called

killed. Death of Namakeha at Hilo. Liholiho born, (Kamehameha II.)

Peleleu. (These were short and broad, capable of carrying many men.) Fleet of war canoes arrived at Kawaihae.

Fleet of war canoes arrived at Lahaina: Death of Kameiamoku at Lahaina.

Fleet of war canoes arrived at Oahu.

General sickness and great mortality. Death of Keaumoku.

Death of Kanihonui (strangled by Kamehameha I.) Meeting of Kamehameha I. with Kaumualii King of

Kauai. Kamehameha I. returned to Hawaii.

1814. His present Majesty born 17th March. Nahienaena born.

Arrival of the Russians.

Fort at Honolulu completed in January. Kamehameha 1st died 8th May.

Liholiho overthrew the tabu system which prevented men and women, from eating together, at Hawaii in Oct. and at Oahu in Nov.

Battle at Kuamoo where Kekuokalani was killed. First American Missionaries arrived on the 30th March.

Liholiho went to Maui in December. Liholiho went to Oahu in February, and arrived at Kauai

on July 22d. Marriage of Kaahumanu and Kaumualii the King of 1821. Kauai 9th October.

Printing first commenced here in January.
Rev. Mr. Ellis, English Misssionary, left the Islands. Kaahumanu returned from Kauai in Jan.

Second detachment of American Missionaries arrived 27th Keopuolani, the mother of His Majesty Kamehameha III.

went to Maui 29th May, where she died Sept. 16th. Liholiho and suite sailed for England 27th Nov. Death of Kaumualii 26th May.

Liholiho died in London 13th July. Kamehamalu, bie Queen, having died on the Sth. Rebellion on Kauai, Kiaimakani slain. Arrival of the "Blonde" frigate from London, with the

bodies of Liholiho and Kamehamalu. The ship London wrecked on Lanai in Dec.

The crew of the "Dolphin," U. S. schooner, assaulted the house of "Kalaimoku," in February. Death of Kahalaia in April Death of Kalaimoku Sth February.

Capt. Clark, in an English whaleship fired on the village of Lahaina Oct. 23d. Marriage of Kinau with Kekuanaoa.

David Kamehameha born 22nd May, Arrival of third detachment of American Missionaries 31st March. Stone Church at Honolulu opened in July.

Departure of Boki. Death of Piia. Liliha deprived of her office of Governess of Oahu. Kaahomanu made a tour of the Islands.

Death of Naihe in December. Seminary of Lahainaluna commenced. 1831. Fort at Lahaina built. 1832.

Church at Lahaina opened in March. Kaahumanu died June 5th. Kuakini went to Hawaii, and Kinau took charge of the

Fort, Honolulu. Alexander Liholiho born. Kamanele died in June.

Keola died. 1834. Marriage of Leleiohoku with Nahienaena. Nahienaena died December 31st.

Streets made in Honolulu. Mr. Charlton, the British Consul, burned the flag of the schooner "Clementine" in the street.

Death of Aikanaka. Great religious excitement. 1838. The Chiefs began to study Political Economy.

Kinau died in April. 1839. Kaikeioewa, Liliha, and Keano died. Visit of Captain Laplace, who carried away \$20,000 as a pledge for the fulfilment of treaty stipulations.

Death of Hoapili. Kamanawa and Lono executed 20th Oct. Death of Hoapiliwahine in Jan.

Messrs. Haalilio and Richards sailed on their embassy 18th July.

Independence of the Hawaiian Islands acknowledged by

the United States 19th Dec. Provisional Cession of the Islands to Great Britain. through Lord George Paulet Feb 25th.

Independence of the Hawaiian Islands acknowledged by Great Britain April 1st. Restoration of the Islands by Admiral Thomas 31st

Mutual convention between England and France guaranteeing the Independence of the Hawaiian Islands

ed 28th Nov. 1844. Independence acknowledged by Belgium March 26th. 1814. Haalilio died at sea 3d Dec.

Mr. Richards arrived with the body of Haalilio March 23d Kekauluohi died June 7th. Arrival of Admiral Hamelin-return of the \$20,000 car-

ried away by Laplace-Treaties concluded with France and Great Britain 26th March